



Atty. Dkt. No. 062709-0116

**THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Youhei TOYOSHIMA  
Title: ACOUSTIC DUMPER FOR EXHAUST SYSTEM  
Appl. No.: 10/700,558  
Filing Date: 11/05/2003  
Examiner: Jeremy Austin LUKS  
Art Unit: 2837  
Confirmation No.: 1042

**AMENDMENT AND REPLY UNDER 37 CFR 1.111**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 11, 2007, concerning the above-referenced patent application.

**Amendments to the Claims** are reflected in the listing of claims which begins on page 2 of this document.

**Remarks/Arguments** begin on page 4 of this document.